

# EXHIBIT A

**Professional Fees**

Date	Staff	Description	Hours	Amount
01/02/2025	AC	review of docket and settlement agreement re voidable transfer claims	1.00	\$675.00
01/06/2025	JM	Review of Demand Letters and Summary of Attorney and Conflict Preference cases received from John Carroll.	3.60	\$1,926.00
01/06/2025	JM	Review of Arent Fox and YCST responses to Trustee Demand Letters.	0.20	\$107.00
01/06/2025	JM	Drafting Preference Litigation-Settlement Chart using template provided by AC3.	1.30	\$695.50
01/08/2025	JM	Drafting Arent Fox Pref. Complaint for AC3 review.	3.80	\$2,033.00
01/11/2025	AC	review and revise draft complaint	1.50	\$1,012.50
01/13/2025	JM	Incorporating AC3 comments into draft Complaint.	0.30	\$160.50
01/15/2025	JDM	Review and approve for filing retention application of CCA	0.10	\$67.50
01/15/2025	WG	Finalization of retention package and attention to filing.	0.70	\$402.50
01/19/2025	AC	review of backup on preference demands, counsel demand issues,	3.00	\$2,025.00
01/20/2025	JM	Revising AKORN for Pref. Complaint and meeting with AC3 and SF re: chart maintenance	1.30	\$695.50

		and roll out of Complaints.		
01/20/2025	JM	Drafting Miller v. Young Conaway Adv. Complaint	1.50	\$802.50
01/20/2025	JM	Drafting Miller v. Abbott Laboratoires Adv. Complaint.	1.50	\$802.50
01/20/2025	JM	Drafting Miller v. Ascension Health Alliance Adv. Complaint.	1.50	\$802.50
01/20/2025	JM	Drafting Miller v. AT&T Adv. Complaint.	1.50	\$802.50
01/21/2025	JM	Drafting Miller v. Jackson Lewis PC Adv. Complaint.	1.50	\$802.50
01/21/2025	JM	Drafting Miller v. Malik & Popiel PC Adv. Complaint.	1.50	\$802.50
01/21/2025	JM	Drafting Miller v. Pachulski Stang Adversary Complaint.	1.50	\$802.50
01/21/2025	JM	Drafting Miller v. Sills Cummis Adv. Complaint.	1.50	\$802.50
01/21/2025	JM	Drafting Pestalozzi Attorneys at Law Adv. Complaint.	1.50	\$802.50
01/21/2025	JM	Drafting Miller v. Willkie Farr Adv. Complaint.	1.50	\$802.50
01/21/2025	AC	research on updates to OC defense and trustee diligence	2.50	\$1,687.50
01/22/2025	JM	Drafting Miller v. Young Conaway Adv. Complaint.	1.50	\$802.50
01/25/2025	AC	update preference analysis on attorneys and accountants	3.00	\$2,025.00
01/27/2025	JM	Reviewing M3 Advisory Partners file from G. Miller and drafting demand letter for AC3 review.	1.00	\$535.00

01/27/2025	JM	Drafting Miller v. Commonwealth Edison Company Adv. Complaint and Exhibit A.	1.50	\$802.50
01/27/2025	JM	Drafting Miller v. E&Y Adv. Complaint and Exhibit A.	1.50	\$802.50
01/27/2025	JM	Drafting Miller v. Motion Industries Adv. Complaint and Exhibit A.	1.50	\$802.50
01/27/2025	JM	Drafting Miller v. Sam's Club Adv. Complaint and Exhibit A.	1.50	\$802.50
01/27/2025	JM	Drafting Miller v. SPECGX Adv. Complaint and Exhibit A.	1.50	\$802.50
01/27/2025	JM	Drafting Miller v. Waste Management Adv. Complaint and Exhibit A.	1.50	\$802.50
01/27/2025	JM	Drafting Miller v. Willis Towers Watson Adv. Complaint and Exhibit A.	1.50	\$802.50
01/28/2025	JM	Updating AKORN Preference Chart with E&Y attorney contact information.	0.10	\$53.50
01/28/2025	JM	Updating AKORN Preference chart with Willkie Farr attorney contact information.	0.10	\$53.50
01/28/2025	JM	Reviewing correspondence from G. Miller re: preparation of binder of AKORN draft preference complaints.	0.10	\$53.50
01/28/2025	JM	Preparing Dropbox for client of completed AKORN	1.00	\$535.00

		preference complaints and demand letters.		
01/28/2025	JM	Drafting Miller v. M3 Adversary Complaint and Exhibit A.	1.50	\$802.50
01/28/2025	JM	Reviewing Return of Retainer Demand letters for Sills, Arent Fox and M3.	0.30	\$160.50
01/28/2025	JM	Reviewing Arent Fox settlement offer and updating case chart.	0.20	\$107.00
01/28/2025	AC	review of and revise complaints and preference chart	2.50	\$1,687.50
01/28/2025	AC	review of records related to E&Y preference demand	2.00	\$1,350.00
01/28/2025	AC	review of Arent Fox demand and response and documents to prepare for discussion with counsel	1.50	\$1,012.50
01/28/2025	AC	call with counsel to AF re settlement discussions	0.40	\$270.00
01/29/2025	AC	call with E&Y, further review of E&Y backup, communications with Trustee re settlement offer	1.70	\$1,147.50
01/31/2025	AC	review backup received on immigration firm bills and demand letter	1.50	\$1,012.50
02/01/2025	AC	review of motion for settlement procedures	1.40	\$945.00
02/03/2025	JDM	Review and approve for filing CNO for CCA retention application.	0.10	\$67.50

02/03/2025	WG	Preparation of retention application package.	2.30	\$1,322.50
02/05/2025	AC	conference with counsel to EY re settlement discussions	0.50	\$337.50
02/05/2025	WG	Preparation of CNO and agenda cancelling hearing	1.30	\$747.50
02/06/2025	JM	Reviewing and revising Tate & Lyle Complaint as well as Kelly Ingredients Complaint for AC3 review.	1.00	\$535.00
02/06/2025	JM	Updating AKORN Spreadsheet with 2 new cases received from Saul Ewing.	0.30	\$160.50
02/06/2025	JM	Drafting EY Settlement Agreement.	0.80	\$428.00
02/06/2025	AC	review of a/r statements and call with J reynold	0.40	\$270.00
02/06/2025	AC	call with E&Y re settlemtn	0.50	\$337.50
02/07/2025	JM	Drafting from AR Complaint for AKORN. Process CVS and Walmart matters internally and download files from MCT.	5.00	\$2,675.00
02/09/2025	AC	corr to YCST on billing records	0.40	\$270.00
02/10/2025	JM	Reviewing CVS and Walmart files and meeting with AC3.	2.00	\$1,070.00
02/10/2025	AC	review of CVS and Walmart contracts and invoices	5.00	\$3,375.00
02/11/2025	JM	Updating preference spreadsheet re: filing complaints, contact information and service.	1.50	\$802.50

02/11/2025	AC	additional research and review on CVS and Walmart contracts	3.50	\$2,362.50
02/11/2025	AC	review of preference actions and filing	0.50	\$337.50
02/12/2025	AC	review complaint on accounts and contracts	5.00	\$3,375.00
02/14/2025	AC	review of Wilke Farr account review and backup	1.00	\$675.00
02/14/2025	AC	review of ATT preference defense analysis	1.00	\$675.00
02/17/2025	JM	Drafting Miller v. CVS AR Complaint.	3.00	\$1,605.00
02/17/2025	AC	review draft a/r complaint on CVS, review POC and revise	1.50	\$1,012.50
02/18/2025	AC	review and revise CVS complaint	2.50	\$1,687.50
02/18/2025	AC	review and revise Walmart complaint	2.00	\$1,350.00
02/18/2025	AC	finalize complaints v Abbott, Tate and Lyle and Kerry Ingredients	1.50	\$1,012.50
02/18/2025	AC	draft settlement letter on E&Y	0.50	\$337.50
02/18/2025	AC	draft settlement letter on Arent Fox	0.50	\$337.50
02/19/2025	AC	draft form fraudulent transfer complaint under 548 and 544, review of Ill statutes and research	4.50	\$3,037.50
02/19/2025	AC	review backup information and file on insider transfer cases	3.00	\$2,025.00
02/19/2025	AC	corr with E&Y on resolution	0.50	\$337.50
02/19/2025	AC	review of YCST invoices and backup and prepare recommendation to Trustee	1.00	\$675.00

02/19/2025	AC	revise a/r complaints for filing (Walmart and CVS)	2.00	\$1,350.00
02/20/2025	DS	Review and Revise Avoidance Complaints	5.00	\$2,375.00
02/20/2025	JDM	Memo from LD Jones and memo to AAC III, re - potential release of claim in cash collateral order	0.10	\$67.50
02/20/2025	AC	draft of RSU complaint	4.50	\$3,037.50
02/20/2025	JM	research on fraudulent transfer and employee claims for RSU and comp complaints	5.00	\$2,675.00
02/20/2025	JM	revisions to compensation complaints	3.00	\$1,605.00
02/20/2025	AC	review of insider charts as exhibits for complaints on RSU and comp	0.50	\$337.50
02/20/2025	AC	call with Trustee re complaints	0.40	\$270.00
02/20/2025	AC	review comments of W Homony to complaints	0.50	\$337.50
02/21/2025	DS	Revise and Finalize Complaints for RSU Bonuses and Comp	2.50	\$1,187.50
02/21/2025	JDM	Call from John T, Carroll re - confidential address in certain complaints	0.10	\$67.50
02/21/2025	JDM	Memo to L. D. Jones re - potential dismissal of complaint	0.10	\$67.50
02/21/2025	JDM	Review docket and D.I. 94, Sealing Order	0.20	\$135.00
02/21/2025	JDM	Call to D. Seidman and S. Frizlen re - addressing	0.20	\$135.00



		amendment of complaints		
02/22/2025	JDM	Memo to D. Seidman and W. Gouldsbury re - prep of sealing motion.	0.10	\$67.50
02/24/2025	JDM	Review and edit draft sealing motion.	0.20	\$135.00
02/25/2025	DS	Review of Mtn to Seal and draft correspondence to Walter w/ Revisions	0.20	\$95.00
02/25/2025	DS	Review of Mtn to Seal	0.20	\$95.00
02/25/2025	JDM	Review and approve final sealing motion and PFO; memo to team re - effectuating service.	0.20	\$135.00
02/25/2025	WG	Preparation of ex parte motion to redact	3.60	\$2,070.00
02/25/2025	AC	call with W Homony re comp claim resolutions	0.40	\$270.00
02/25/2025	AC	review of confidential sealing motion	0.50	\$337.50
02/25/2025	AC	review of POCs of officers for analysis of resolutions	1.00	\$675.00
02/26/2025	WG	Finalization of ex parte motion to redact and attention to filing.	0.50	\$287.50
02/27/2025	AC	review and revise comp and RSU complaints	3.50	\$2,362.50
02/28/2025	JM	Reviewing Willkie Farr invoices and backup for defense to preference complaint; meeting with AC3 re: same.	2.00	\$1,070.00
02/28/2025	JDM	Call from chambers re - how to reflect withdrawals on main case docket	0.10	\$67.50

03/03/2025	JM	Meeting with AC3 re: settlements/status.	0.50	\$267.50
03/10/2025	AC	call with Trustee re Hilsinger	0.40	\$270.00
03/10/2025	AC	review corr from counsel to Hilsinger re setoffs	0.40	\$270.00
03/11/2025	AC	corr with counsel to Kerry re Answer deadline	0.40	\$270.00
03/12/2025	JDM	Call from Marcos Ramos, RL&F, re - status of summonses (multiple defendants).	0.10	\$67.50
03/13/2025	JDM	Call from and call to Jesse Noah, Esq., Potter Anderson, re - status of summons in Walmart suit	0.10	\$67.50
03/13/2025	JDM	Review and approve extension stipulation for AT&T suit	0.10	\$67.50
03/13/2025	JDM	Review Walmart docket and complaint (.1); Confer with S. Frizlen re - prep and service of summonses (.3)	0.40	\$270.00
03/13/2025	JDM	Review and approve E&Y 9019 Motion for Filing	0.10	\$67.50
03/17/2025	JDM	Memo to S. Frizlen & W. Gouldbury re - serving copy of complaints with summonses (.1); Call to S. Frizlen re - service procedures and filing of returns of service (.1).	2.10	\$1,417.50
03/17/2025	JM	Review and respond to email from E. Miller re: Second Notice of Settlements/Arent Fox.	0.30	\$160.50

03/17/2025	JM	Reviewing proposed Sweeney Settlement terms.	0.20	\$107.00
03/17/2025	JM	Reviewing preference spreadsheet re: update from S. Frizlen/service of amended complaints.	0.20	\$107.00
04/01/2025	AC	call with counsel to D&O on answer dates	0.40	\$270.00
04/02/2025	AC	corr with counsel to CVS re Answer	0.40	\$270.00
04/07/2025	AC	review of documents from Com Ed and WFG	0.50	\$337.50
04/08/2025	AC	call with L Jones re PSZJ complaint and release	0.50	\$337.50
04/11/2025	AC	review documents provided by PSZJ on pref complaint	0.80	\$540.00
04/11/2025	JM	Reviewing Kerry Ingredients Answer to Complaint.	0.50	\$267.50
04/11/2025	JM	Updating Preference Spreadsheet to include recent dismissals and settlements.	0.40	\$214.00
04/15/2025	JDM	Rerply to opposing counsel re - extension of time to answer for Walmart and Sam's; Review/approve draft stipulations	0.20	\$135.00
04/15/2025	JDM	Review memo from opposing counsel for Hilsinger re - 30 day extension to answer; email exchange with AAC re - same.	0.20	\$135.00
04/16/2025	JDM	Confer with S Frizlen re - processing of returns	0.20	\$135.00

		of service of summonses .		
04/18/2025	AC	review discovery requests and set up process	1.00	\$675.00
04/18/2025	JDM	Respond to counsel (Mr, Garner) for M3 Partners LP	0.10	\$67.50
04/21/2025	AC	call with J Teele re Sills Cummis	0.40	\$270.00
04/21/2025	AC	review defnese of PSZJ and prior orders	1.00	\$675.00
04/21/2025	JDM	Memo to AAC re - Willkie Farr defense letter	0.10	\$67.50
04/22/2025	JDM	Respond to counsel for Jackson Lewis re - 20 day extension to answer; Memo to WWG re - prep of stipulation for same	0.20	\$135.00
04/22/2025	JDM	Review memo re - extension of time to answer to 5/16 for Malek & Popich	0.10	\$67.50
04/23/2025	AC	review Sills Cummis backup and file	1.00	\$675.00
04/23/2025	JM	Reviewing Defendants' analysis/defenses in Adv. Pro. Nos. 25- 50381, 25-50382 and 25-50384 and reviewing the same with AC3.	2.00	\$1,070.00
04/23/2025	JM	Reviewing Bain et al. defense analysis in Adv. Pro. No. 25- 50367.	2.00	\$1,070.00
04/23/2025	AC	review of defense analysis for all three director and officer cases	3.50	\$2,362.50
04/23/2025	AC	review Wilkie Farr Answer	1.00	\$675.00
04/23/2025	AC	review WM corp services answer	1.00	\$675.00

04/24/2025	JM	Reviewing Sweeney/Kaufman defense analysis in Adv. Pro. 25-50380 and 25-50383.	2.00	\$1,070.00
04/24/2025	AC	review defense analysis in Malik and ComEd and exchange offers	1.50	\$1,012.50
04/28/2025	JDM	Review/approve notice of voluntary dismissal (Pachulski)	0.10	\$67.50
04/30/2025	JDM	Review memo from Hilsinger counsel re - defenses and forward to AAC for consideration.	0.10	\$67.50
04/29/2025	JM	Drafting Interrogatories and Requests for Production	5.00	\$2,675.00
05/01/2025	JM	Drafting substitution of counsel in Ametek Adv. Pro.	0.50	\$267.50
05/01/2025	JM	Filing and serving substitution of counsel in Ametek Adv. Pro.	0.40	\$214.00
05/01/2025	JDM	Review and approve notice of substitution of counsel.	0.10	\$67.50
05/01/2025	JM	Revised discovery	4.90	\$2,621.50
05/02/2025	AC	revise draft discovery	1.00	\$675.00
05/02/2025	AC	review of procedures motion	1.00	\$675.00
05/03/2025	AC	review defenses asserted by HILCO to a/r complaint	1.00	\$675.00
05/03/2025	AC	review of Walmart file regarding issues raised by counsel, communicate with trustee	0.80	\$540.00
05/05/2025	AC	call with trustee re Walmart	0.40	\$250.00

05/05/2025	AC	corr with counsel to Walmart re a/r case	0.40	\$250.00
05/05/2025	AC	revie wof Winter Prod claim and prepare to substitute in	0.40	\$250.00
05/06/2025	JM	Reviewing and approving Winter Bros. Adv. Substitution of Counsel	0.20	\$107.00
05/06/2025	JM	Reviewing and revising application to extend time to file schedules.	0.50	\$267.50
05/06/2025	JM	Reviewing WM Corporate Services Answer with Affirmative Defenses in Adv. Pro. 25-50189.	1.70	\$909.50
05/06/2025	SD	notice of substitution - winter bros	.2	\$60.00
05/06/2025	SD	email to Evan Miller for Notice of Sub	0.20	\$60.00
05/06/2025	JDM	[Winter Bros. Hauling] review return of service (.1); review and approve substitution of counsel; for filing (.1)	0.20	\$135.00
05/07/2025	JDM	[Walmart/Sam's] Call from Andrew Moshos re - further extension of time to file answer (.1); Memo to AAC re - Same (.1)	0.20	\$135.00
05/07/2025	JDM	[Willkie Farr] Memo to AAC re - pretrial conference status/meet and confer preparation.	0.10	\$67.50
05/08/2025	JDM	[Willkie Farr] Call from AAC re - pretrial conference	0.10	\$67.50
05/08/2025	JDM	Memo to Kari Coniglio re - meet	0.10	\$67.50

		and confer with AAC		
05/12/2025	AC	call with Trustee re discovery	0.40	\$250.00
05/13/2025	SD JM	Finalize all discovery	5.00	\$2,675.00 [ \$1.175
05/13/2025	AC	call with opposing counsel re discovery	0.40	\$250.00
05/13/2025	AC	review of backup from WM and the Board members	1.00	\$625.00
05/15/2025	AC	review of corr from K Coniglio re Hilsinger	0.50	\$312.50
5/16/2025	WG	Preparation of Fee Application	5.40	\$3,105.00
05/16/2025	AC	review of WF documents	0.50	\$312.50
05/19/2025	AC	review and revise discovery	0.50	\$312.50
05/20/2025	JDM	[Individual Defendants] Review and approve extension of time to answer stipulations.	0.10	\$67.50
05/21/2025	AC	corr with A Moshos re meeting with clients re chart	0.40	\$250.00
05/21/2025	AC	corr with K Coniglio re meetingwith clients and Trustee re chart	0.40	\$250.00
05/21/2025	AC	call with J Reynolds re a/r charts for Walmart and HILCO	0.50	\$312.50
05/29/2025	SD	draft discovery COS	0.10	\$30.00
05/30/2025	AC	conf with Trustee acct re Wilkie Farr, WM and Hilsinger	1.00	\$625.00
05/30/2025	AC	call with Trustee re status of collections	0.50	\$312.50
			<b>Total: 207.2</b>	<b>\$124,946.50</b>

**Disbursements**

Date	Description	Amount
	Copying	\$195.60
01/16/2025	Parcels, Inc. Invoice #1121490 - Bankruptcy Court e-filing (employment application).	\$105.00
02/04/2025	Parcels, Inc. Invoice 1124499 - Bankruptcy Court e-filing and Order upload.	\$55.00
02/12/2025	Filing Fee - 15 Adversary Complaints	\$5,250.00
02/18/2025	Filing Fee - 3 Adversary Complaints	\$1,050.00
02/18/2025	Parcels, Inc. Invoice 1127212 - Bankruptcy Court e-filings; 15 Adversary Complaints.	\$515.00
02/19/2025	Filing Fee - 2 Adversary Complaints	\$700.00
02/20/2025	Parcels, Inc. Invoice 1127657 - Bankruptcy Court e-filings; Adversary Complaints and service of same.	\$168.01
02/21/2025	Filing Fee - 7 Adversary Complaints	\$2,450.00
02/21/2025	Parcels, Inc. Invoice 1127778 - Bankruptcy Court e-filings; Adversary Complaints and service of same (Walmart and CVS).	\$204.12
02/24/2025	Parcels, Inc. Invoice 1128356 - Bankruptcy Court e-filing; Amended Complaint with Exhibit (Bain, et al.)	\$30.00
02/25/2025	Parcels, Inc. Invoice 1128501 - Bankruptcy Court Adversary Complaints (5).	\$275.00
02/27/2025	Parcels, Inc. Invoice 1128996 - Bankruptcy Court e-filing; copying and hand delivery to Judge; Motion to Seal, etc.	\$581.30
02/27/2025	Parcels, Inc. Invoice 1128998 - Bankruptcy Court e-filings and service of same; (6) Complaints	\$409.22
02/27/2025	Parcels, Inc. Invoice 1129000 - Bankruptcy Court e-filing Adversary Complaint; service of same (7) parties.	\$264.28
03/05/2025	Postage	\$27.72
03/17/2025	Parcels, Inc. #1132156; Bankruptcy Court e-filing.	\$49.75
03/31/2025	Postage	\$12.60
03/31/2025	Postage	\$48.96
03/31/2025	Postage	\$16.17
04/10/2025	Parcels, Inc. Invoice #1136127 - Bankruptcy Court e-filing; Order upload; CNO filed.	\$55.00
05/05/2025	Parcels, Inc. Invoice No. 1140240 Bankruptcy Court e-filing re: Notice of Dismissal.	\$45.00
05/06/2025	Postage	\$2.31
05/19/2025	Parcels, Inc. Invoice No. 1142554 Bankruptcy Court e-filings (Adversary Proceedings x26) re: continued pretrial conferences.	\$780.00